

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 105 Section 105.520 Corrections</b>
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**TITLE 86: REVENUE**

**PART 105**

**ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**Section 105.520 Corrections**

- a) If the ERO makes changes to the electronic return after Form IL-8453 has been completed and signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer sign a corrected Form IL-8453 if either of the following applies:
  - 1) The net income differs from the amount on the electronic tax return by more than \$50; or
  - 2) The tax, the withholding amount, the overpayment amount, or total amount due differs from the amount on the electronic tax return by more than \$14.
- b) Non-substantive changes are limited to corrections within the above tolerances for arithmetic errors, transposition errors, misplaced entries, and spelling errors. The incorrect information should be neatly lined through on the Form IL-8453 and the correct data entered next to the lined through entry. Also, enter the initials or name of the person making the correction.
- c) Dropping cents and rounding to whole dollars do not constitute substantive change or alteration to the return unless the amount differs by more than the above tolerances.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)